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By: _____ Date: _____

MAIL STOP AMENDMENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Patent Application of:	:
Akira Kataoka <i>et al.</i>	:
	:
Conf. No.: 1220	: Group Art Unit: 3742
	:
Appln. No.: 10/521,876	: Examiner: Daniel L. Robinson
	:
Filing Date: January 21, 2005	: Attorney Docket No.: 8861-515
	: (P31937-02)

Title: INDUCTION HEATING APPARATUS

RESPONSE

The following Remarks are submitted in response to the non-final Office Action mailed April 17, 2006 and are being timely filed within the shortened statutory period set for response.